

West Virginia Board of Accountancy

405 Capitol Street, Suite 908
Charleston, West Virginia 25301-1744



Board Members:
Theodore A. Lopez, CPA – President
Barry L. Burgess, CPA – Vice President
Keith D. Fisher, Esq., Public Member- Secretary
Horace W. Emery, CPA-Assit. Sec.
Richard A. Hudson, CPA
Virginia C. Slack, CPA
Jason P. Staats, CPA

Jim Justice, Governor

Kristi A. Justice, Executive Director

Friday, September 30 2022, 9:30 a.m. Board Meeting Minutes Page 1 of 4
The Board of Accountancy met on Friday, September 30, 2022 at 9:30 a.m. in the Erma Byrd Art Gallery at the University of Charleston.

Board Members in Attendance were:

Theodore A. Lopez, CPA - President
Barry L. Burgess, CPA - V. President
Keith D. Fisher, Esq. - Secretary
Horace W. Emery, CPA – Assist. Secretary
Richard A. Hudson, CPA
Virginia C. Slack, CPA- via Zoom
Jason P. Staats, CPA

Others in Attendance were:

Kristi A. Justice, Executive Director
Stefani D. Young, Board Staff
Sara B. Short, Board Staff
Judy Proctor, WVSCPA
UC Students
Suzanne King

The meeting was called to order at 9:36 a.m. by Ted Lopez, Board President, for which the following actions were recorded.

1. Approval of Minutes

Upon motion by Barry Burgess and second by Horace Emery the Minutes of the July 15, 2022 meeting, were approved as presented. Motion carried.

2. Complaints/Executive Session

Upon motion by Horace Emery and second by Barry Burgess, the Board went into Executive Session at 9:42 a.m. to consider disciplinary matters pursuant to W. Va. Code § 6-9A-4. Motion carried.

Upon motion by Horace Emery and second by Keith Fisher, the Board came out of Executive Session at 10:13 a.m. and made the following actions part of the record:

2023-01: The Compliant Committee reported this matter is awaiting response from licensee.

Peer Review Matters: The Complaint Committee reported Peer Review Matters are being monitored and will provide an update at the January 2023 meeting.

3. Legislative Matters

Horace Emery provided the Board an update from the WV Legislative Rule-Making Review Committee meeting held on September 15, 2022 regarding Board Rules and Rules of Professional Conduct (1-01). The Legislative Rule-Making Review Committee recommended

that the WV Legislature authorize the agency to promulgate the Legislative rule as originally filed.

4. CPA Examination

Upon motion by Horace Emery and second by Richard Hudson, the three exam candidates for 2022 Q3 were approved. Motion carried.

The Board reviewed the exam candidate performance reports provided by NASBA for 2022 Q2.

5. Financial Report / P Card / Budget

The Board received the *Receipts and Disbursements Report* for the period ending September 19, 2022, as follows:

Beginning Cash Balance, July 1, 2022	\$ 555,039.88
Total Receipts	\$ 27,420.00
Total Disbursements	\$(89,600.70)
Ending Cash Balance, September 19, 2022	\$ 492,859.18

Upon motion by Jason Staats and second by Richard Hudson, the Board approved the financial report. Motion carried.

Upon motion by Horace Emery and second by Barry Burgess, the Board ratified the P-Card purchases for 2022 Q3. Motion Carried.

6. Licensing / CPE / Firms

The Board reviewed an email response from a successful exam candidate regarding experience verification.

The Board reviewed and considered a request to extend an exam candidate's exam score expiration date. Upon motion by Barry Burgess and second by Horace Emery, the exam score extension request was approved. Motion carried.

The Board reviewed and considered a question regarding if a firm permit is needed to use the CPA title from an individual whose license is in Retired Status. Upon motion by Horace Emery and second by Keith Fisher the individual will not need a firm permit, but will need to reinstate his CPA license to use the CPA title. Motion Carried. Richard Hudson recused himself from the vote.

The Board reviewed an email for a duplicate wall certificate request from an individual who has an Inactive – CPA license. Upon motion by Horace Emery and second by Barry Burgess the request was approved. Motion carried.

The Board reviewed an email request from a licensee who has been selected for the random CPE audit. Upon motion by Richard Hudson and second by Keith Fisher, a 3-month extension was granted to the licensee to comply with the CPE audit request. Motion carried.

Stefani Young, CPE Coordinator, provided the Board an update on the FY2021 CPE audit.

7. NASBA / AICPA

The NASBA Annual Meeting will be held on October 30 – November 2, 2022 in San Diego, California. Executive Director and Board President will be attending the in person annual meeting.

Kristi Justice, Executive Director, discussed the NASBA Regional Directors' Focus Questions with the Board. Executive Director will submit the responses prior to the deadline on October 3, 2022.

Kristi Justice, Executive Director, reported she attended an in-person meeting for Executive Directors in September at NASBA Headquarters in Nashville, TN. Executive Director provided the Board an update of the meeting.

Kristi Justice, Executive Director, provided the Board information on the NASBA Enforcement Training Webinar Series. The enforcement training is provided to Executive Directors about regulatory disciplinary procedures and enforcement options.

8. Other

Kristi Justice, Executive Director, provided the Board content for the FY2022 Annual Report. NASBA is assisting in compiling the report in a nice format. Upon motion by Jason Staats and second by Barry Burgess, Kristi Justice will be assisted by Horace Emery in finalizing the FY2022 WVBOA Annual Report. Motion carried,

Executive Director provided the Board an oral and written Office Report for July 1 to September 30, 2022.

Board members held a roundtable discussion with the University of Charleston students.

9. Future Board Meetings

January 27, 2023 (Virtual Meeting); April 28, 2023

10. Quarterly Reports

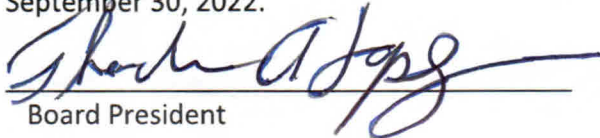
The following reports were made part of the quarterly record and available to each member for 2022 Q3:

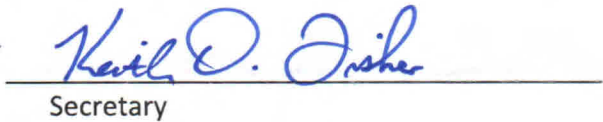
- I. Exam Candidates Who Sat
- II. Approved Exam Candidates

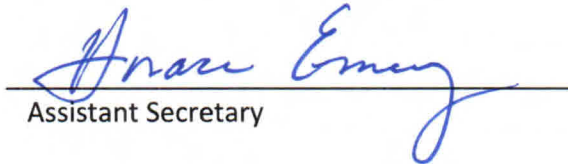
- III. Approved Firms
- IV. Approved Licensees
- V. Candidate Care Report

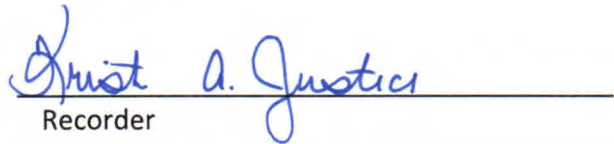
With no further business to come before the Board, upon motion made by Barry Burgess and second by Keith Fisher, the meeting was adjourned at 1:47 p.m.

We certify that this is a true copy of the Minutes of the West Virginia Board of Accountancy for September 30, 2022.


Board President


Secretary


Assistant Secretary


Recorder